

COUNTY OF YORK, VIRGINIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2004

	Special Revenue			Capital Project		Total Nonmajor Governmental Funds
	Children's Services / Head Start	Virginia Public Assistance	Law Library	Stormwater	Yorktown Capital Improvements	
ASSETS						
Cash and temporary investments	\$ 200,352	\$ 68,030	\$ 8,209	\$ 1,391,958	\$ 2,645,145	\$ 4,313,694
Note receivable	-	-	-	-	644,769	644,769
Interest receivable	171	-	-	1,185	2,252	3,608
Intergovernmental revenues due from:						
Federal government	38,451	216,777	-	-	-	255,228
Commonwealth of Virginia	-	146,437	-	-	-	146,437
Local government	3,942	50,778	-	-	-	54,720
Due from other funds	-	-	-	37,449	393,192	430,641
Prepaid expenditures	8,533	20,000	-	-	-	28,533
Total assets	<u>\$ 251,449</u>	<u>\$ 502,022</u>	<u>\$ 8,209</u>	<u>\$ 1,430,592</u>	<u>\$ 3,685,358</u>	<u>\$ 5,877,630</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 20,105	\$ 50,747	\$ 256	\$ 105,346	\$ 28,957	\$ 205,411
Salaries, taxes and benefits payable	51,791	118,828	-	-	-	170,619
Deferred revenue	-	-	-	-	644,769	644,769
Due to component unit - Industrial Development Authority	-	-	-	-	747,416	747,416
Due to other funds	500	42,542	-	-	-	43,042
Total liabilities	<u>72,396</u>	<u>212,117</u>	<u>256</u>	<u>105,346</u>	<u>1,421,142</u>	<u>1,811,257</u>
Fund balances:						
Reserved for encumbrances	61,300	3,807	-	64,917	429,633	559,657
Reserved for prepaid expenditures	8,533	20,000	-	-	-	28,533
Unreserved:						
Designated for subsequent year's expenditures:						
Special revenue funds	27,735	266,098	7,953	-	-	301,786
Capital projects funds	-	-	-	1,260,329	1,834,583	3,094,912
Undesignated, reported in:						
Special revenue funds	81,485	-	-	-	-	81,485
Total fund balances	<u>179,053</u>	<u>289,905</u>	<u>7,953</u>	<u>1,325,246</u>	<u>2,264,216</u>	<u>4,066,373</u>
Total liabilities and fund balances	<u>\$ 251,449</u>	<u>\$ 502,022</u>	<u>\$ 8,209</u>	<u>\$ 1,430,592</u>	<u>\$ 3,685,358</u>	<u>\$ 5,877,630</u>